MR. G. RAMAN MENON (*Mavelikara* cum *Kartikapalli*) : May I know from the member whether it will not be sufficient if additional accommodation is provided in the present Collegiate Hostel?

MR. R. KRISHNASWAMI AIYAR (*Ag. Director of Public Instruction*) : It is not possible.

PRESIDENT : Before I put this grant to the vote of the House, I think I should just say that the view Mr. Krishnaswami Aiyar gave expression to as regards the obligation or desirability of giving preference to the caste-Hindus is purely a personal expression or view of his own.

The demand was put to the vote of the House and carried.

The grant was made.

DEMAND IV—TAXES ON INCOME.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Sir, I rise to move for a supplementary grant of Rs. 560 under 2—Taxes on Income. This sum is required to meet the pay of two clerks on Rs. 40-$\frac{5}{2}$-70 proposed to be appointed in the two Division Assistants' Offices of Trivandrum and Alleppey from the 1st Dhanu 1102, to cope with the income tax work in those offices. It has been found by experience that the present staff is quite inadequate and that a slight strengthening of it is very essential in the interests of Government revenue. The clerical staff of a Division Assistant's Office consists of—

1 Head Clerk	on	Rs. 40-50.
1 Clerk	,,	Rs. 25-40.
2 Clerks	,,	Rs. 20-30.
1 Typist	,,	Rs. 20-35.
2 Copyists	,,	Rs. 15.

I have found that this staff is hardly sufficient satisfactorily to attend to the Revenue and Magisterial work in these offices. The staff was fixed at the time of the reorganisation of the Revenue Department at the beginning of 1098. Subsequently, it was brought to the notice of the Government that there was congestion of work in the offices of the Dewan Peishkars and, as a result of a conference held in September 1922, the Government thought it desirable to delegate to the Division Assistants some of the Revenue and administrative powers of the Dewan Peishkars. Government order No. Dis. 317 of 23/Rev., the dated 31st March/5th April, 1923, gives a list of such powers and functions as were delegated to Division Assistants. The Division Assistants are bitterly complaining that, with the staff sanctioned, they are unable to get done the work that is now allotted to them, and I have found that the work is heaviest in the Division Assistants' Offices of Trivandrum and Alleppey, because of the very heavy income tax work there. The income tax work in the Division Assistants' Offices is now entrusted to a clerk on Rs. 20-30 or Rs. 25-40. The present staff in the Division Assistants' Offices is overworked and in consequence the Division Assistants are worried for want of proper help. The number of assessees is the largest in the office of the Trivandrum Division Assistant, being 362 in 1100 and 401 in 1101, followed next by the office of

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the Division Assistant, Alleppey, where the corresponding figures are 267 and 256, respectively. In addition to the work of assessment, the Division Assistants have to hear and dispose of income tax appeals against the assessments made by the subordinate Collectors. The Division Assistants of Trivandrum and Alleppey have also in addition to assess all assessees in those towns up to Rs. 10,000, while the other Division Assistants have to assess only incomes between Rs. 3,000 and Rs. 10,000. It needs hardly be said that an officer saddled with all these items of work will require sufficient help at the hands of his clerks for a proper and judicious exercise of the powers conferred on him. I am convinced that it is highly necessary to have a competent clerk for doing income tax work in each of the Division Assistants' Offices at Alleppey and Trivandrum in addition to the existing staff. The proposal is to appoint in each of these offices a properly trained clerk on Rs. 40-$\frac{5}{2}$-70 who knows how to audit accounts and also the system of book-keeping, so that the Division Assistants may get substantial help in the matter of examining accounts and verifying income tax statements. In view of the heavy work that has to be done under other items, the existing staff, including the Head Clerk, has to be left alone. Income tax work is an important one affecting the interests of both the Government and the public and I think the House will agree when I say that it is quite undesirable to leave such a work in the hands of a low-paid, unqualified clerk on Rs. 20 or Rs. 25. As the present Head Clerk has sufficient work to do by way of supervising the magisterial and revenue work in the office, I have found that he has been paying very little attention to income tax matters.

The amount I am asking for is only Rs. 560, for the appointment of two clerks from 1st Dhanu 1102. I request the House to sanction this supplementary grant.

PRESIDENT: May I take it that the House accepts it?

The grant was made.

DEMAND XIV—POLICE.

MR. R. K. KRISHNA PILLAI (*Ag. Commissioner of Police*): Sir, I begto move for a grant not exceeding Rs. 1,955 under Demand XIV—Police. This is made up of two items. One is Rs. 51 for the appointment of an additional Traffic Inspector and the other amounting to Rs. 1,904 for the conversion of the Pujapura Out-post into a Charging Station There is at present only one Traffic Inspector. The sudden and abnormal increase in motor traffic made it impossible for one Inspector to cope with the work and one more Inspector was sanctioned during the last session of the Council. Before filling up that place, other circumstances have arisen necessitating the demands for still further increasing the staff. Those circumstances are—(1) the defects in the present system of conducting the six monthly examination of buses, (2) the loss of revenue to the Government, (3) the fact that the Commissioner of Police who is responsible for the regulation of motor traffic has no control over the examiners as they are not

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